IN THE HIGH COURT OF PUNJAB AND HARYANA AT

CHANDIGARH

ITA No.85 of 2000

Date of decision 30 .1.2007

Commissioner of Income Tax. ..Appellant

Versus

M/s Roadmaster Industries of India Ltd. .. Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE VINOD K. SHARMA

PRESENT: Mr. Sanjay Bansal, Advocate for the appellant

Mr. Yogesh Putney Advocate for the revenue.

M.M.Kumar, J.

The following substantive question of law has been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench while disposing of ITR No. 181 Chd 92 in respect of the assessment year 1990-91:

" Whether on the facts and in the circumstances of the case, the ITAT was right in law in allowing deduction u/s 32 AB on self fabricated machinery ?"

The afore-mentioned question has already been considered in the case of the assessee itself in respect of the earlier year 1988-89 in ITR No. 13 of 1996 decided by a Division Bench of this court on 27.11.2006. The question has been answered against the revenue and in favour of the assessee on the ground that similar question was considered by this Court in in ITR No. 118 of 1996 decided on 20.9.2006 CIT Patiala v. M/s Hindustan

Wire Products Ltd., Patiala. The afore-mentioned position has not been disputed by the learned counsel for the revenue.

In view of the above, the question posed in this appeal is decided against the revenue and in favour of the assessee.

(M.M.Kumar)
Judge

(Vinod K. Sharma)
Judge

30.1.2007
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